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JUL 27 1993

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of
1993 Annual Access
Tariff Filings, et al.

)
)
) CC Docket No. 93-193

Direct Case of
Dunkirk & Fredonia Telephone Company

Dunkirk & Fredonia Telephone Company (D&F), by its attorneys and John Staurulakis, Inc., its cost consultant,¹ hereby files this Direct Case in response to the Federal Communications Commission's (FCC's) June 23, 1993 decision regarding, among other things, the allocation of General Support Facility (GSF) costs.² In the Suspension Order, the FCC suspended the June 17, 1993 GSF-related tariff filings³ of all Local Exchange Carriers (LECs) for one day, instituted an accounting order, and designated the following issue

¹ John Staurulakis, Inc. (JSI) is a cost consulting firm specializing in cost separations services for independent telephone companies. JSI assists its client-companies in the preparation and filing of federal access tariffs. D&F utilized these services with regard to the tariff at issue.

² See In the Matter of 1993 Annual Access Tariff Filings, et. al., Memorandum Opinion and Order Suspending Rates and Designating Issues for Investigation, CC Docket No. 93-193, DA 93-762, released June 23, 1993 (Suspension Order).

³ These filings were made in response to the adoption of new rules for the allocation of General Support Facility costs. See generally In the Matter of Amendment of the Part 69 Allocation of General Support Facility Costs, Report and Order, CC Docket No. 92-222, FCC 93-238, released May 19, 1993 (GSF Order).

for investigation: "Have the LECs properly reallocated GSF costs in accordance with the GSF Order?"⁴

As shown in Attachment A,⁵ the rates proposed in D&F's June 17 filing resulted from the proper allocation of GSF costs to all access service categories. The application of the new GSF allocation rules⁶ resulted in the allocation of more GSF costs to the carrier common line rate elements; under the previous rules, these costs were allocated to the traffic sensitive rate elements.

Inasmuch as D&F has demonstrated that it has properly reallocated GSF costs in accordance with the GSF Order, D&F respectfully requests that the FCC terminate its investigation with respect to D&F's June 17 rates, and that the FCC find that D&F's allocation of GSF costs were appropriate and resulted in just and

⁴ Suspension Order at para. 105.

⁵ Attachment A is the full Section 61.38 cost support information that was submitted with the June 17 filing by D&F. See Dunkirk & Fredonia Telephone Company, Transmittal No. 20, Tariff F.C.C. No. 2, filed June 17, 1993.

⁶ The new GSF allocation rule at issue states that:

"(b) All other General Support Facilities investments shall be apportioned among the interexchange category, the billing and collection category, and Common Line, Limited Pay Telephone, Local Switching, Information, Transport, and Special Access elements on the basis of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

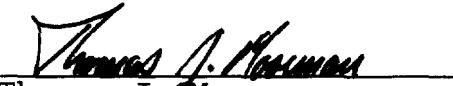
reasonable rates in accordance with the Communications Act and the effective Rules and Regulations.

Respectfully submitted,

Dunkirk & Fredonia Telephone Company

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Date: July 27, 1993

DUNKIRK & FREDONIA TELEPHONE COMPANY

DESCRIPTION AND JUSTIFICATION

The accompanying revised tariff material has been filed by the Dunkirk & Fredonia Telephone Company (Company) in order to comply with the May 19, 1993 Report and Order in In the Matter of Amendment of the Part 69 Allocation of General Support Facility Costs, CC Docket No. 92-222, FCC 93-238 (Report and Order) and updates the Company's rates for End User Access services. In the Report and Order, the Federal Communications Commission (Commission) deleted the language "excluding Category 1.3" from Section 69.307 of the Commission's Rules and Regulations. As a result, General Support Facilities (GSF) costs, e.g., land, buildings, computers, etc., will be allocated to all access service categories. In addition, the Report and Order required affected local exchange carriers to file tariff revisions implementing the Report and Order on fourteen (14) days' notice. See Report and Order at para. 16, n.55.

In accordance with the Report and Order and with Section 69.203 of the Commission's Rules and Regulations, this tariff establishes the following rates for End User Service: \$3.32 per month for each individual line or trunk for residential and single line business subscribers and \$3.32 per month for each individual line or trunk for multiline business subscribers.

In accordance with Section 61.38(b)(1)(ii) of the Commission's Rules and Regulations, a projection of the Company's costs has been made for the fiscal year ending June 30, 1994 based on the new GSF rules adopted in the Report and Order. The costs for the 12 month period ending June 30, 1994 have been based on financial estimates and projections of the Company, which are summarized in Attachment #4. In order to determine the appropriate rates, apportionment of these costs to the interstate jurisdiction has been made in accordance with the procedures outlined in Part 36 of the Commission's Rules and Regulations and the results of this apportionment are reflected in Attachment #3. These interstate costs were then apportioned among the interexchange category and access elements as prescribed in Part 69 of the Commission's Rules and Regulations. The results of the Part 69 apportionment to the interexchange category and access elements are reflected in Attachment #2 as the "CCL." The development of the end user access revenue requirement and cost per access line is shown in Attachment #1.

In accordance with Section 61.38(b)(1)(i) of the Commission's Rules and Regulations, the cost of service study for the past 12 month period ending December 31, 1992 remains unchanged from that filed on April 2, 1993 in conjunction with the Company's Annual Access Charge filing. (See Attachments #1-8.) The Company's total end user access service revenues generated under this tariff are \$351,986. (See Page 3 following.) The result of this revised tariff material

JUNKIRK & FREIGHTONIA TELEPHONE COMPANY

DUNKIRK & FREEDOMIA TELEPHONE COMPANY

IMPACT OF RATE FILING
ON SUBSCRIBERS *

RATE DIFFERENTIAL **	\$0.32
AVERAGE SUBSCRIBERS	5,333
MONTHLY REVENUE INCREASE	\$2,927.20
ANNUAL REVENUE INCREASE	\$35,726.40

* AS REQUIRED BY F.C.C. RULES AND REGULATIONS PART 61.28(b)(1)(ii).

** PROPOSED RATE OF \$3.32 MINUS EXISTING RATE \$3.00

JUNKER & FREONIA TELEPHONE COMPANY
SUMMARY DEVELOPMENT OF END USER REVENUE REQUIREMENT
FOR THE PERIOD JULY 1, 1993 - JUNE 30, 1994

ATTACHMENT 1
PAGE 1

		INTERSTATE END USER	TOTAL COMPANY
1.	TELEPHONE PLANT IN SERVICE	Attachment E, Form E	\$1,223,864
2.	PLANT UNDER CONSTRUCTION	Attachment E, Form E	\$21,590
3.	NET INVESTMENT	Attachment E, Form E	\$668,303
4.	ADJUSTMENTS TO NET INVESTMENT	\$0	\$0
5.	ADJUSTED NET INVESTMENT (line 3-4)	\$668,303	
6.	RETURN @ 11.25%	\$75,134	
7.	INTEREST CHARGED CONST.	Attachment E, Form E	\$0
8.	NET RETURN (line 6-7)	\$75,134	
9.	FIXED CHARGES	Attachment E, Form E	\$23,692
10.	INVESTMENT TAX CREDIT	Attachment E, Form E	\$2,357
11.	OTHER INCOME TAX ADJUSTMENTS	\$0	
12.	TAXABLE INCOME - FIT (lines 8-9-10-11)	\$57,599	
13.	FIT @ 34% (line 12 x .34/.51515%)	\$20,672	
14.	STATE INCOME TAX ADJUSTMENTS	\$0	
15.	TAXABLE INCOME - SIT (lines 12+13+14)	\$87,271	
16.	SIT (line 15 x 0.00008%)	\$0	
17.	OTHER ADJUSTMENTS	\$0	
18.	RETURN + FIT + SIT (lines 8+13+16-10-17)	\$102,329	
19.	OPERATING EXPENSES & TAXES	Attachment E, Form E	\$349,370
20.	SUBTOTAL (line 18+19)	\$353,117	
21.	GROSS RECEIPTS (line 20 x 0.00008%)	\$0	
22.	TOTAL REVENUE REQUIREMENT (lines 20+21)	\$353,117	
23.	AVERAGE ACCESS LINES	6835	
24.	COST PER LOOP PER MONTH (line 22/line 23/12 months)	\$3.32	

DUNKIRK & FREDDONIA TELEPHONE CO.
12 MONTHS ENDING 06/30/94

ATTACHMENT 1A
ADJUSTMENT FOR CUSTOMER DEPOSITS

	COL (END USER)	TOTAL COMPANY
1. PLANT IN SERVICE	\$1,323,264	\$10,792,361
2. CUSTOMER DEPOSITS	\$4,250	\$37,500
3. NET INVESTMENT	\$672,553	\$6,146,689
4. ADJUST CUSTOMER DEPOSIT	\$4,250	\$37,500
5. ADJUSTED NET INVESTMENT	\$668,303	\$6,109,189
6. EXPENSES & TAXES	\$349,694	\$3,822,994
7. OTHER INTEREST DEDUCTIONS	\$276	\$3,314
8. ADJUSTED EXPENSES & TAXES	\$349,370	\$3,826,308

Book Costs (06/30/94)
Expenses (06/30/94)Interstate Access
D & F - GSF
23040648 - GSF = IX-CL

NET INVESTMENT

Account Description	Total	CCL/ IW-PT	Limited	Switch /I.D. No.	Trans- Com.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
Land	43,946	16,377 338		221,6784		1,206	2,241	
Other Support	1,023,437	381,404 7,876		5531,365		3,879	52,193	
2110 Land & Support	1,067,383	397,781 8,214		5777,4369		3,285	54,434	
2110 COE-Switch Tot.	1,202,091	1,366		1,1983,737		1,131	907	
2230 COE-Trans Total	129,060	56,227				4,221	30,612	
3110 Total O/T Eqpt.	17,046		17,046					
4110 Total C. and W.	866,854	767,890				37,420	81,544	
901 Plant in Serv.	3,282,434	1,223,264 25,260		1,776,456		3,857	167,397	
903 Construction S.	58,203	21,690 448		311,200		1,597	2,968	
2220 M & S	113,374	42,251 872		61,1259		3,111	5,782	
402 Class B Stock	53,301	19,664 410		28,1,447		1,462	2,718	
NC Cash Work Cap.	32,292	12,034 249		17,1,476		886	1,647	
100 Other Support	345,319	128,690 2,657		186,1,457		3,474	17,611	
2210	461,096	523		459,1,239		434	310	
2230	44,358	19,326				15,511	10,521	
2310	15,201		15,201					

Book Costs (06/30/94)
Expenses (06/30/94)

Interstate Access
D & F - GSF
23040648 - GSF = INCL 1.3

Form 1
06/09/93

NET INVESTMENT

Account Description		Total	CCL/ IN-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
2410		372,736	330,183			7,490	35,063		
Total		1,238,710	478,722		646,716	31,909	63,505		
4340 Def. Inc. Tax		450,340	167,828	3,466	243,724	12,356	22,966		
NET	Net Investment	1,850,554	672,553	5,915	1,025,197	52,840	94,041		

Book Costs (06/30/94)
Expenses (06/30/94)

Interstate Access
D & F - GSF
23040648 - GSF = INCL 1.3

Form 2
06/09/93

PLANT DETAILS

Account Description		Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
2210 3 Local Sw		1,198,787			1,198,787				
4.13 Sub Cct		1,491	1,366				125		
4.23 Interexch		1,813				1,131	682		
Total		1,202,091	1,366		1,198,787	1,131	807		
2230 4.13 Sub Cct		61,388	56,227				5,161		
4.23 Interexch		67,672				42,221	25,451		
Total		129,060	56,227			42,221	30,612		
2310 Message Tel.		17,046		17,046					
Total		17,046		17,046					
2410 1 Sub Cct		838,374	767,890				70,484		
3 Interexch		28,480				17,420	11,060		
Total		866,854	767,890			17,420	81,544		

Book Costs (06/30/94)
Expenses (06/30/94)

Interstate Access
D & F - GSF
23040648 - GSF = INCL 1.3

Form 3
06/09/93

OPERATING EXPENSES & TAXES

<u>Account Description</u>		Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
6110	Network Supp.	5,753	2,144 44		3,114	158	293		
6120	General Supp.	106,622	39,734 821		57,704	2,925	5,438		
6210	COE SW Exp.	27,663	1,197		24,912	901	653		
6310	Infor U/T Exp.	2,021		2,021					
6410	C&W Expense	49,482	43,833			994	4,655		
	Plant Spec. Exp	191,541	86,908 2,886		85,730	4,978	11,039		
6510	Oth. Eqpt. Exp.	5,936	2,211 46		3,213	163	303		
6530	Network Exp.	84,838	31,616 653		45,914	2,328	4,327		
	Total	90,774	33,827 699		49,127	2,491	4,638		
6560	2109	67,778	25,258 522		36,681	1,360	3,457		
	2210	77,791	89		77,577	73	52		
	2230	9,938	4,326			3,249	2,355		
	2310	169		169					
	2410	31,797	28,167			639	2,991		
6560	Total	187,465	57,840 691		114,258	5,821	8,855		
	Plant Non Spec.	278,239	91,667 1,390		163,385	8,312	13,485		

Book Costs (06/30/94)
Expenses (06/30/94)

Interstate Access
D & F - GSF
23040648 - GSF = INCL 1.3

Form 4
06/09/93

OPERATING EXPENSES & TAXES

Account Description	Total	DCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
6610 Marketing	39,285	14,641 302		21,261	1,078	2,003		
6620 Bus Off-Msg Tel	27,637						27,637	
Bus Off-SLC	13,206	13,206						
Bus Off-Pay Tel	232	232						
Rev Act-SLC Bil	5,055	5,055						
Rev Act-Msg Prc	10,551						10,551	
Rev Act-B&C	10,642						10,642	
Rev Act-CABS	25,887			22,610	1,146	2,131		
	Total	93,210	18,493		22,610	1,146	2,131	48,830
	Total Cust. Opr	132,495	33,134 302		43,871	2,224	4,134	48,830
6710 Executive Exp	136,671	50,696 1,281		58,887	3,194	6,525	16,088	
6720 Gen. & Admin.	182,806	67,810 1,713		78,765	4,272	8,727	21,519	
	Total Corp. Exp	319,477	118,506 2,994		137,652	7,466	15,252	37,607
7240 Ad Valorem Tax	50,297	18,744 387		27,221	1,380	2,565		
7370 Special Charges	1,972	735 15		1,067	54	101		
	Expenses & Tax.	974,021	349,694 7,974		458,926	24,414	46,576	86,437

Book Costs (06/30/94)
Expenses (06/30/94)

Interstate Access
D & F - GSF
23040648 - GSF = INCL 1.3

Form 5
06/09/93

SUMMARY OF INVESTMENTS AND EXPENSES AND TAXES

Account Description	Total	OCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg. / B&C-Spl.	IX-Msg. / IX-Spl.
Plant in Service	3,282,434	1,223,264		1,776,456	90,057	167,397		
		25,260						
Plt. Under Construction	58,203	21,690		31,500	1,597	2,968		
		448						
Net Investment	1,850,554	672,553		1,025,197	52,848	94,041		
		5,915						
Operating Expense & Tax	974,021	349,694		458,926	24,414	46,576	86,437	
		7,974						
Investment Credit	7,665	2,857		4,148	210	391		
		59						
Fixed Charges	63,539	23,092		35,200	1,815	3,229		
		203						

POOL SUMMARY

Account Description	Carrier Common Line	Switched Access	Special Access	Billing & Collecting	IX Msg + SPL	Total Study	Total Company
Plant in Service	1,248,524	1,866,513	167,397		0	3,282,434	10,792,361
Plt. Under Construction	22,138	33,097	2,968		0	58,203	191,367
Net Investment	678,468	1,078,045	94,041		0	1,850,554	6,146,689
Operating Expense & Tax	357,668	483,340	46,576	86,437	0	974,021	3,822,994
Investment Credit	2,916	4,358	391		0	7,665	25,200
Fixed Charges	23,295	37,015	3,229		0	63,539	211,050

Book Costs (06/30/94)
Expenses (06/30/94)

Separations Section
D & F - GSF
23040648 - Interstate

Form 1
06/09/93

PLANT IN SERVICE

Account Description	Interstate		All Other
	Total	Message Toll	
Land	144,498	41,785	100,544
Other Support	3,364,974	971,244	2,341,537
2110 Land & Support	3,509,464	1,312,949	2,442,081
2212 COE-Digital	3,456,688	1,201,284	2,254,597
2210 COE-SW. Total	3,456,688	1,201,284	2,254,597
2232 COE-Circuit	438,145	98,448	309,085
2230 COE-Trans. Tot.	438,145	98,448	309,085
2351 Public Tel.	60,921	15,230	45,691
2362 Oth Term. Eqpt.	7,264	1,916	5,448
2310 Total O/T Eqpt	68,185	17,046	51,139
2411 Poles	451,733	106,713	333,593
2421 Aerial Cable	2,141,767	505,935	1,581,626
2422 Underground Ca.	283,813	48,432	150,876
2423 Buried Cable	497,366	118,240	368,273
2426 Intrabuild. Ca.	9,736	2,319	7,324
2431 Aerial Wire	7,524	1,789	5,571
2441 Conduit System	7,920	1,882	5,362
2410 Total C. and W.	3,319,879	785,310	2,453,025
2001 Plant in Serv.	10,792,361	3,115,037	7,509,927

Book Costs (06/30/94)
 Expenses (06/30/94)

Separations Section
 D & F - GSF
 23040648 - Interstate

Form 2
 06/09/93

NET INVESTMENT

	Account Description	Interstate		Interstate	
		Total	Message	Special Service	All Other
		Toll			
2003	TOTAL	191,367	55,235	2,966	133,164
1220	M & S	434,200	102,709	10,665	320,826
1402	Class B Stock	175,249	50,583	2,718	121,948
CNC	Cash Work Cap.	133,989	31,147	1,145	101,697
3100	Other Support	1,135,379	327,708	17,611	790,060
2212		1,325,909	460,786	310	864,813
2232		150,591	33,837	10,521	106,233
2351		59,906	14,976		44,930
2362		901	225		576
2411		209,638	49,523	5,303	154,812
2421		960,751	226,952	24,316	709,483
2422		47,334	11,248	1,046	35,048
2423		193,160	45,920	4,215	143,025
2426		641	152	14	475
2431		10,169	2,418	322	7,529
2441		5,417	1,287	120	4,010
	TOTAL	4,899,796	1,175,032	63,678	2,861,086
4340	Def. Inc. Tax	1,480,681	427,374	22,966	1,030,341
	Net Investment	6,146,689	1,752,305	98,249	4,296,135

Book Costs (06/30/94)
Expenses (06/30/94)

Separations Section
D & F - GSF
23040648 - Interstate

Form 3
06/09/93

CENTRAL OFFICE EQUIPMENT & INFORMATION ORIGINATION/TERMINATION

Account Description	Interstate		Interstate	
	Total	Message	Special Service	All Other
2212 2 Intertoll Sw	109,239			109,239
3 Local Sw	3,336,285	1,198,787		2,137,498
4.121 Ex Tk EAS	1,466			1,466
4.13 Sub Cct	5,746	1,366	125	4,255
4.23 Interexch	3,952	1,131	682	2,139
TOTAL	3,456,688	1,201,284	807	2,254,597
2210 2 Intertoll Sw	109,239			109,239
3 Local Sw	3,336,285	1,198,787		2,137,498
4.121 Ex Tk EAS	1,466			1,466
4.13 Sub Cct	5,746	1,366	125	4,255
4.23 Interexch	3,952	1,131	682	2,139
TOTAL	3,456,688	1,201,284	807	2,254,597
2232 4.121 Ex Tk EAS	54,128			54,128
4.13 Sub Cct	236,512	56,227	5,161	175,124
4.23 Interexch	147,505	42,221	25,451	79,833
TOTAL	438,145	98,448	30,612	309,085
2230 4.121 Ex Tk EAS	54,128			54,128
4.13 Sub Cct	236,512	56,227	5,161	175,124
4.23 Interexch	147,505	42,221	25,451	79,833
TOTAL	438,145	98,448	30,612	309,085
2351 Message Tel	60,921	15,230		45,691
TOTAL	60,921	15,230		45,691
2362 Message Tel	7,264	1,816		5,448
TOTAL	7,264	1,816		5,448
2310 Message Tel	68,185	17,046		51,139
TOTAL	68,185	17,046		51,139

Book Costs (06/30/94)
Expenses (06/30/94)

Separations Section
D & F - GSF
23040648 - Interstate

Form 4
06/09/93

CABLE AND WIRE FACILITIES

Account Description	Interstate		Interstate Special Service	All Other
	Total	Toll		
2411 1 Sub Cct	436,237	103,708	9,519	323,010
2.1 Ex Trk EAS	4,509			4,509
3 Interexch	10,987	3,005	1,908	6,074
TOTAL	451,733	106,713	11,427	333,593
2421 1 Sub Cct	2,068,015	491,633	45,127	1,531,255
2.1 Ex Trk EAS	21,459			21,459
3 Interexch	52,293	14,302	9,079	28,912
TOTAL	2,141,767	505,935	54,206	1,581,626
2422 1 Sub Cct	203,270	48,324	4,436	150,510
2.1 Ex Trk EAS	148			148
3 Interexch	395	108	69	218
TOTAL	203,813	48,432	4,505	150,876
2423 1 Sub Cct	497,366	118,240	10,853	368,273
TOTAL	497,366	118,240	10,853	368,273
2426 1 Sub Cct	9,756	2,319	213	7,224
TOTAL	9,756	2,319	213	7,224
2431 1 Sub Cct	7,524	1,789	164	5,571
TOTAL	7,524	1,789	164	5,571
2441 1 Sub Cct	7,893	1,877	172	5,844
2.1 Ex Trk EAS	7			7
3 Interexch	20	5	4	11
TOTAL	7,920	1,882	176	5,862
2410 1 Sub Cct	3,230,061	767,898	70,484	2,391,687
2.1 Ex Trk EAS	26,123			26,123
3 Interexch	63,695	17,420	11,060	35,215
TOTAL	3,319,879	785,310	81,544	2,453,025

Book Costs (06/30/94)
Expenses (06/30/94)

Separations Section
D & F - GSF
23040648 - Interstate

Form 5
06/09/93

OPERATING EXPENSES

Account Description	Interstate		Special Service	All Other
	Total	Message Toll		
6110 Network Supp.	18,919	5,460	293	13,166
6120 General Supp.	350,568	101,185	5,437	243,946
6210 COE SW Exp.	80,945	27,011	652	53,282
6310 Infor O/T Exp.	8,087	2,021		6,066
6410 C&W Expense	189,511	44,828	4,654	140,829
Plant Spec. Exp	648,030	180,505	11,836	456,489
6510 Oth. Eqpt. Exp.	19,515	5,633	303	13,579
6530 Network Exp.	278,939	80,511	4,327	194,101
6561 Other Support	222,846	64,321	3,457	155,068
2212	223,694	77,739	52	145,903
2232	33,713	7,575	2,355	23,783
2362	676	169		507
2411	10,284	2,429	260	7,595
2421	86,734	20,489	2,195	64,050
2422	5,786	1,375	128	4,283
2423	16,473	3,916	359	12,198
2426	292	69	6	217
2431	2,038	485	44	1,509
2441	158	38	4	116
TOTAL	602,694	178,605	8,860	415,229
6560 Dep. & Amort.	602,694	178,605	8,860	415,229
Plant Non. Spec.	901,148	264,749	13,490	622,909

Book Costs (06/30/94)
Expenses (06/30/94)

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OPERATING EXPENSES & TAXES

Account Description	Interstate		All Other
	Total	Message Toll	
6610 Marketing	211,747	39,285	172,462
6620 Operator Contr.	63,876		63,876
Bus Off-Local	137,577		137,577
Bus Off-Drectry	3,874		3,874
Bus Off-Pri Lne	277		277
Bus Off-Msg Tel	90,620	27,637	62,983
Bus Off-SLC	13,206	13,206	
Bus Off-Pay Tel	1,185	232	953
Rev Act-SLC Bil	5,055	5,055	
Rev Act-Msg Prc	46,404	10,551	35,853
Rev Act-DB&C	96,862	10,642	85,420
Rev Act-CABS	51,777	25,887	25,890
Total	509,913	93,210	416,703
Total Cust. Opr	721,660	132,495	589,165
6710 Executive Exp	589,621	132,231	4,440
6720 Gen. & Admin.	788,652	176,867	5,939
Total Corp. Exp	1,378,273	309,098	10,379
Total Expense	3,649,111	886,847	34,905
7240 Ad Valorem Tax	165,373	47,732	2,565
7370 Special Charges	8,510	1,908	64
Expenses & Tax	3,822,994	936,487	37,534
			2,848,973

Book Costs (06/30/94)
 Expenses (06/30/94)

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SUMMARY OF INVESTMENTS AND EXPENSES AND TAXES

Account Description	Interstate		Interstate	
	Total	Message	Special	All
	Toll	Service	Other	
Plant in Serv.	10,792,361	3,115,037	167,397	7,509,927
Construction	191,367	55,235	2,968	133,164
Net Investment	6,146,689	1,752,305	98,249	4,296,135
Expenses & Tax	3,822,994	936,487	37,534	2,848,973
Investment Cr.	25,200	7,274	391	17,535
Fixed Charges	211,050	60,166	3,373	147,511

Book Costs (06/30/94)
Expenses (06/30/94)

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STUDY INFORMATION

Telephone Company D & F - GSF

Book Cost Date 06/30/94

Expense Date 06/30/94

Company State NY

Print Format FCC36

8 digit study number 23040648

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Book Costs (06/30/94)
Expenses (06/30/94)

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INVESTMENTS & RESERVES

A/C No.	Description	Plant	Reserve
	Land	144,490	
	Other Support	3,364,974	1,135,379
2110	Land & Support	3,509,464	1,135,379
2212	COE-Digital	3,456,688	1,325,909
2218	COE-SW. Total	3,456,688	1,325,909
2232	COE-Circuit	438,145	150,591
2238	COE-Trans. Tot.	438,145	150,591
2351	Public Tel.	68,921	59,906
2362	Oth Term. Eqpt.	7,264	901
2310	Total O/T Eqpt	68,185	60,807
2411	Poles	451,733	209,638
2421	Aerial Cable	2,141,767	960,751
2422	Underground Ca.	203,813	47,334
2423	Buried Cable	497,366	193,160
2426	Intrabuild. Ca.	9,756	641
2431	Aerial Wire	7,524	10,169
2441	Conduit System	7,928	5,417
2410	Total C. and W.	3,319,879	1,427,110
2001	Plant in Serv.	10,792,361	
2003	Construction S.	191,367	
1220	M & S	434,200	
1402	Class B Stock	175,249	
CNC	Cash Work Cap.	133,989	
3100	Dep. Reserve		4,099,796
4340	Def. Inc. Tax		1,400,681

Book Costs (06/30/94)
Expenses (06/30/94)

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INVESTMENTS & RESERVES

O/C No	Description	Plant	Reserve
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Book Costs (06/30/94)
Expenses (06/30/94)

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DOE INVESTMENTS

Account #	Cat. No.	\$ Amount
2212	2	109,239
2212	3	3,336,285
2212	4.121	1,466
2212	4.13	5,746
2212	4.23	3,952
2212	TOTAL	3,456,688
2210	2	109,239
2210	3	3,336,285
2210	4.121	1,466
2210	4.13	5,746
2210	4.23	3,952
2210	TOTAL	3,456,688
2232	4.121	54,128
2232	4.13	236,512
2232	4.23	147,505
2232	TOTAL	438,145
2230	4.121	54,128
2230	4.13	236,512
2230	4.23	147,505
2230	TOTAL	438,145